

INTERNAL AUDIT DEPARTMENT

ANNUAL AUDIT PLAN

2013 / 2014

INTERNAL AUDIT
DEPARTMENT

CITY OF SANTA FE

*Santa Fe: The
City Different,
The City
Prepared*



The Internal Audit Department and the role of Internal Auditor were created by City Ordinance NO. 2012-32 on October 30, 2012. A primary purpose of the Internal Auditor is to share a duty with the members of the governing body to insure that the actions of public officials, employees and contractors of the city are carried out in the most responsible manner possible and that city policies, budgets, goals and objectives are fully implemented. The Internal Auditor is also the City of Santa Fe's liaison to the Audit Committee.

The Audit Committee was created by Resolution 2010-83 on October 13, 2010. This committee is an advisory committee and consists of 5 members of the community. Of the five members one member shall be a certified public accountant, one member shall be a lawyer or have a law enforcement background and one member shall be a management consultant.

The Internal Auditor and the Audit Committee are structured in a manner to provide independent oversight of City operations, thereby enhancing citizen confidence and avoiding any appearance of a conflict of interest.

AUDIT COMMITTEE

Maurice A. Lierz, Retired CPA, Chair

Randy Randall

Hazeldine Romero-Gonzales, Retired CIA, CPA, CGFM

Clark de Schweinitz, Esq., JD

Marc Tuppler

INTERNAL AUDITOR

Liza Kerr, CPA, CISA, CIA, MBA

Mission Statement

The mission of the City of Santa Fe Internal Audit Department is to provide independent, objective assurance and review services designed to promote transparency, accountability, efficiency, and effectiveness of City government for the citizens of the City of Santa Fe.



City of Santa Fe – Internal Audit

200 Lincoln Ave, Santa Fe, NM 87504-0909
Liza A. Kerr, Internal Auditor

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Date: October 3, 2013

To: Brian Snyder, City Manager

From: Liza Kerr, Internal Auditor

RE: 2013/2014 Audit Plan

Attached is the Internal Audit Department's 2013/2014 Annual Audit Plan.

If you have questions, please contact Liza Kerr, Internal Auditor, at (505) 955-5728.

cc: David Coss, Mayor
Geno Zamora, City Attorney
Members of the Audit Committee
Members of the Governing Body
Atkinson and Company, External Auditor

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Overview

The Internal Audit Department of the City of Santa Fe adheres to an overall audit strategy that a high quality and transparent annual audit plan is critical for meeting the goals, objectives, and mission of the department. Internal Audit utilizes professional standards and guidelines developed by the Institute of Internal Auditors for the development of the annual audit plan. These guidelines recognize that an annual audit plan and work schedule benefit the organization by:

- Establishing which agencies, programs, contracts, or other areas will be prioritized for audits on an annual basis;
- Permitting an efficient allocation of limited audit resources;
- Providing a flexible basis for managing audit personnel;
- Projecting an estimated timetable for initiating and completing audits for the year;
- Eliminating the potential for overlapping audits within the Division and with other audit organizations; and
- Providing an identifiable basis for the role of the Division and justification for obtaining budgetary funds.

The following describes our planning process used to prepare the 2013 -2014 Audit Plan. The 2013-2014 Audit Plan is found as **Attachment 1**. The Audit Objectives for the planned audits is found as **Attachment 2**.

Preparing the Annual Audit Plan

Audits included in the annual audit plan are selected and prioritized using a risk-based approach. Risk assessment is a process used to identify and prioritize audits based upon specific risk factors related to the quality of internal controls and the estimated liability and level of exposure to the City of Santa Fe related to various City departments, programs, activities, and contracts. The risk factors used were:

- **Governance** – The risk that City Ordinances, policies and procedures, and internal controls are not adequate.
- **Perception of Risk** – is the subjective judgment that people make about the characteristics and severity of a risk.
- **Reputation Risk** - The risk that the City's public image will be tarnished due to improper actions on the part of officials, management, or staff.

- **Economic Factors** – The risk that a significant financial impact may result in the event of a breakdown in the internal control structure.
- **Environmental Factors** – The risk that a highly regulated department or division will lose funding if compliance conditions are not met.
- **Organizational Changes** – The risk of new management being assigned to a department or division do not have the skills to perform the job function – or alternately, the risk that no change has occurred when it needs to occur leaving the City vulnerable.
- **Time Last Audited** - The risk that certain high risk areas within the City are not audited on a periodic basis.

The 2013-2014 Risk Assessment is found as **Attachment 3**. The risk assessment is used as a tool to facilitate planning of a series of interviews with senior management. The determination of the audits to be performed was made after the interviews were conducted. For example, the City Attorney's Office had a weighted total of 408 on the risk assessment. After conducting an interview with the City Attorney it was determined that the majority of the risk dealt with in the legal department is inherent risk which is flowing through from various City departments and outside sources. As a result of this interview, it was determined that the overall risk of the City Attorney's office does not constitute an immediate need for an audit. Another factor taken into consideration in developing the audit plan is whether or not a department is already being audited by the external financial auditor, a state or federal auditor, or a contract auditor. If the department is already being audited, the need to do an internal audit is decreased. See a summary of all audits in **Attachment 6**.

Audit Horizon Methodology

The audit plan is based on developing a realistic audit horizon of planned high-risk audits covering a three-year period. Internal Audit bases its annual audit plan on the development of such an audit horizon rather than developing a subjective, overly complex, and incomplete “audit universe.” Historically, many audit organizations have attempted to develop a comprehensive “audit universe” from which to identify and prioritize audits. However, this process is cumbersome, time consuming, and generally reveals that there are literally thousands of possible audits that would require tens of thousands of audit hours and other resources. Additionally, the inclusion of such a “universe” could potentially mislead City officials and citizens to believe that all of the audits included on the listing will be performed and, perhaps more significantly, that any departments, programs, activities, or contracts not included in the universe are not subject to audit.

As a result, instead of developing an “audit universe,” the Department utilizes a realistic audit horizon strategy and approach to identify, prioritize, and manage audits deemed to be critical to City operations. Specifically, using the risk-based methodology described throughout the audit plan, Internal Audit identifies and prioritizes a select number of audits for inclusion into the annual audit plan as well as listing potential audits for the ensuing two years.

The audits included in the horizon are based on available audit hours each year to ensure that realistic expectations are established and stated goals are met. The approach also builds ample hours into the plan for specially requested audits not originally captured on the plan, and for urgent audit issues that arise throughout the year. This approach provides the Auditor with a great deal of flexibility to address emerging issues in a timely manner and for providing high quality and responsive customer service to elected officials and operational management.

This strategy and accompanying risk assessment methodology will allow the City to execute a less cumbersome annual audit planning process and generate a more realistic, flexible and transparent set of goals and work activities for the upcoming year. The audit horizon approach aligns well with the evolution of the audit profession where, in today’s increasingly complex operational environments, audit functions must stretch beyond traditional risk-assessment processes, generally focused on short-term risks, to identify and address emerging and long-term strategic risks.

Scope of Audits

The auditor has the authority to conduct performance and financial audits, attestation engagements or to provide advisory (non-audit) services to independently and objectively determine whether:

- The city, state or federal law authorizes the implemented activities and programs that are the subject of the audit;
- The objectives intended by city, state or federal law are efficiently and effectively accomplished in the implementation of activities and programs;
- The expenditure of funds was or is in compliance with applicable laws;
- The revenues were or are properly collected, deposited and accounted for;

- The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;
- The desired result or benefits are being achieved;
- Resources, including funds, property and personnel, were or are adequately safeguarded, controlled and used in a faithful, effective and efficient manner;
- Financial and other reports fairly and fully disclosed all information as required by law necessary to evaluate and ascertain the nature and scope of programs and activities;
- Management established operating and administrative procedures and practices, accounting internal control systems and internal management controls were and are adequate and functioning as intended;
- City policies, budgets, goals and objectives were and are fully implemented;
- Indications of fraud, waste, abuse or illegal acts are valid and need further investigation.

By evaluating potential audits from a variety of perspectives, we can ensure that there is widespread audit coverage in terms of both the types of audits performed, as defined in Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Comptroller General of the United States, and in terms of the City's vast array of departments, programs, activities, and contracts.

Budget and Staffing

The Available Audit Hours Budget (**See Attachment 4**) for Internal Audit was prepared in accordance with the City's wage and hour guidelines.

For 2013-2014, Internal Audit has a staff of one employee, thereby making 2,088 audit hours available for fiscal year 2013-2014. The Internal Auditor is required by GAGAS to obtain a minimum of 40 hours of continuing professional training per year through such opportunities as offered by the Association of Local Government Auditors (ALGA), the Institute of Internal Auditors (IIA), ISACA formerly known as Information System Audit and Control Association, the New Mexico State Auditor's Office, and the American Institute of Certified Public Accountants. The Internal Auditor is required by GAGAS to have technical competence in all areas audited. The Internal Auditor has the professional designations of Certified Internal Auditor, Certified Information System Auditor, and Certified Public Accountant. The Internal Auditor also holds a Master Degree in Business Administration from The University of New

Mexico. This broad spectrum of certifications asserts to the technical competence of the Internal Auditor for the majority of the types of audits that the City would encounter.

Calculation of Audit Hours

The calculation of Available Audit Hours (**See Attachments 4 & 5**) indicates 2,088 total hours available with 897 hours for audits and projects and 896 hours available for general and administrative work. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Project Work	897 Hours
2. General Administration/Planning	896 Hours
3. Training and CPE hours	60 Hours*
4. Holidays	72 Hours
5. Vacation and Sick Leave	163 Hours
Total	2,088 Hours

*Note: 40 hours are required as a minimum. However, it is the industry standard to allocate additional hours to the head of Internal Audit as additional time is needed for specialty certifications.

3 Year Audit Plan

A schedule has been prepared to document a 3 Year Audit Plan (**See Attachment 6**). This schedule lists audits, follow-up audits, and projects completed each fiscal Year. The 3 Year Audit Plan is intended to assist in future planning and scheduling of audits, follow-up audits, and projects.

Attachments

**City of Santa Fe
Internal Audit Department**

AUDIT PLAN

ATTACHMENT 1

	Type of Work	Audit Hours	Admin Hours	Training Hours	Holiday & Leave Hours
FIRST QUARTER					
Elevate Media, Vendor, GC, Marketing	Audit	64			
Wrap Up and Follow up of Data Center Audit	Audit	40			
Audit Plan	Admin		72		
Risk Assessment	Admin		77		
Internal Audit Ordinance	Admin		50		
Audit Committee Ordinance	Admin		25		
Other Admin	Admin		10		
Policies and Procedures	Admin		32		
Web Page	Admin		40		
Tracking of Audit Findings	Admin		24		
Status of Audit Report	Admin		10		
Meetings (AC, FC, CC, SS, other)	Admin		40		
Training / CPE / Holiday / Vacation & Sick Leave	Training		8		
	TOTAL FOR QUARTER	528	104	380	8
		528			36
SECOND QUARTER					
Elevate Media, Vendor, GC, Marketing	Audit	40			
GTSI dba AOT Public Safety Corporation, Vendor, PD, Excessive Alarm Usage, Billing	Audit	80			
Red Flex, Vendor, , PD, Photo Enforcement, Tickets	Audit	80			
Fixed Assets - Assets under \$5,000	Audit	106			
Other Admin (Set up RFP for Fraud, Waste and Abuse Hotline, P&P, Track Findings)	Admin		88		
Status of Audit Report	Admin		4		
Meetings (AC, FC, CC, SS, other)	Admin		40		
Training / CPE	Training			16	
Holiday / Vacation / Sick	H & L				74
	TOTAL FOR QUARTER	528	306	132	16
		528			74

City of Santa Fe
Internal Audit Department

AUDIT PLAN

ATTACHMENT 1

	Type of Work	Audit Hours	Admin Hours	Training Hours	Holiday & Leave Hours
THIRD QUARTER					
Elevate Media, Vendor, GC, Marketing	Audit			24	
Fixed Assets - Assets under \$5,000	Audit			32	
Public Utilities - Billing (Debt Forgiveness & Deposits)	Audit	200			
Follow up review of IT	Follow-Up		40		
Audit Plan / Risk Assessment	Admin		60		
Other Administrative	Admin		56		
Tracking of Audit Findings	Admin		8		
Status of Audit Report	Admin		4		
Meetings (AC, FC, CC, SS, other)	Admin		40		
Training / CPE	Training			16	
Holiday	H & L				16
Vacation / Sick	H & L				16
TOTAL FOR QUARTER	512	296	168	16	32
FOURTH QUARTER					
DWI Forfeitures	Audit			200	
Public Utilities - (Billing Debt Forgiveness)	Audit			40	
Cash Handling (Rec Centers, Golf Course)	Audit			80	
Audit Plan / Risk Assessment	Admin			10	
Other Administrative	Admin			46	
Policies and Procedures	Admin			10	
Tracking of Audit Findings	Admin			40	
Status of Audit Report	Admin			10	
Meetings (AC, FC, CC, SS, other)	Admin			40	
Training / CPE	Training			20	
Holiday	H & L				8
Vacation / Sick	H & L				16
TOTAL FOR QUARTER	520	320	156	20	24
GRAND TOTAL	2088	1026	836	60	166

**City of Santa Fe
Internal Audit Department**

AUDIT PLAN

ATTACHMENT 1

AUDIT ROLL FUTURE YEARS

	Type of Work	Audit Hours
FYE 2014 / 2015		
Evidence	Audit	200
AP - Limited scope review of GRT paid when s/h/b/ inclusive in contract	Audit	120
AP - Limited scope review of duplicate payments	Audit	120
IT Security (User Access)	Audit	200
Cash Handling (<i>Cashiers, City Court</i>)	Audit	200
Follow up review for Elevate Media, Red Flex and GTSI dba AOT Public Safety Corporation	Audit	80
Follow up review of DWI Forfeitures	Audit	40
Follow up review of Utility Billing	Audit	40
Follow up review of Fixed Assets	Audit	40
Follow up review of Cash Handling (Rec Centers and GC)	Audit	120
Special Projects	UND	40
TOTAL FOR FYE 2014 / 2015		1200
FYE 2015 / 2016		
Airport	Audit	200
Parking	Audit	200
PD Contingency Money	Audit	120
PD & FD Licensees and Certifications	Audit	120
Payroll (Reporting, OT, Bonuses)	Audit	160
HR Performance Reviews	Audit	200
Follow up review of Evidence	Audit	40
Follow up review of AP (GRT)	Audit	40
Follow up review of AP (Duplicate Payments)	Audit	40
Follow up Review of Cash Handling (Cashiers and City Court)	Audit	40
Special Projects	UND	120
TOTAL FOR FYE 2015 / 2016		1280

AUDIT	ENTITY	AUDIT OBJECTIVES
2013 / 2014 Planned Audits		
Elevate Media Vendor Audit	Public Works (Finance) Accounts Payable	To determine compliance with the vendor contract. This vendor supplied media coverage for the Marty Sanchez Links de Santa Fe Golf Course. Audit objectives may include reviewing payments to vendor to ensure that the amount invoiced for monthly services 1) is inclusive of gross receipts tax, 2) are not duplicate payments, and 3) do not exceed allowable amount. Objectives may also include confirming balances paid to 3rd parties for services rendered as well as reviewing expenditures billed for 3rd parties for reasonableness and compliance with the contract and City, State and Federal laws as applicable.
GTSI DBA PSC Vendor Audit	Police Department Finance (Accounts Payable)	To determine compliance with the vendor contract. This vendor processes billings for false alarms within the City of Santa Fe. Audit objectives may include reviewing payments to vendor to ensure that amounts paid to the vendor comply with the Professional Services Agreement. Audit objectives may also include reviewing billings made by vendor to the Citizens of Santa Fe for reasonableness.
Red Flex Vendor Audit	Police Department (Finance) Accounts Payable	To determine compliance with the vendor contract. This vendor provides photo enforcement for traffic violations. Audit objectives may include reviewing payments to vendor to ensure that amounts paid to the vendor comply with the Professional Services Agreement. Audit objectives may also include evaluating the reasonableness of fees charged by the vendor for the services provided.
Fixed Assets < \$5,000	(Finance) Fixed Assets	To determine best practices for inventorying moveable equipment such as computers, laptops, and personal digital assistant's (PDA's). Audit objectives may include reviewing compliance with State and Local laws, and industry best practices as well as current conditions with the City.
Public Utilities Billing	Public Utilities	To assess the efficiency and effectiveness of internal controls over the Public Utilities Billing function. Audit objectives may include an assessment of 1) Public Utilities billing and collection processes, 2) Internal controls for cashiering activities, 3) regulatory compliance, or best practices regarding the processes around debt forgiveness, the fairness and equity of deposits, and the controls around cash handling and posting of entries.
Follow Up Review Data Center	Information Technology and Telecommunications	To determine that previously identified audit findings have been remediated by management as stated in management's responses, and to test the effectiveness of any remediation's to date.
DWI Forfeitures	Police Department	To assess internal controls around the DWI Forfeiture processes. Audit objectives may include an assessment of record-keeping practices, acquisition and disposal processes, and cash handling and recording processes.
Cash Handling (Recreation Centers and Golf Course)	Public Works Finance (Cashiers)	To assess internal controls around the cash handling processes for the City's recreational facilities and Golf Courses. Audit objectives may include an assessment of segregation of duties, receipt and deposit of cash, posting of cash to the general ledger, and a review of the effectiveness of current policies and procedures.

AUDIT	ENTITY	AUDIT OBJECTIVES
2014 / 2015 Planned Audits		
Evidence	Police Department	To assess the internal controls around Police Department Evidence. Audit objectives may include doing a walkthrough to document internal controls around the process, assessment of record-keeping practices, and acquisition and disposal processes including unclaimed property.
Accounts Payable - Limited Scope review of Gross Receipts Tax paid when's /h /b inclusive in total	Finance (Accounts Payable)	To assess the internal controls in place regarding the payment of gross receipts tax for a vendor when contract states it is inclusive of gross receipts tax. Audit objectives may include determining if the City is owed money for overbilling and overpayment of gross receipts tax to a sample of vendors.
Accounts Payable - Limited scope review of duplicate payments	Finance (Accounts Payable)	To assess the internal controls in place to avoid duplicate payments of invoices. Audit objectives may include analyzing payments to vendors with various audit tools to determine if duplicate payments to vendors has occurred.
IT Security User Access	Finance (ITT)	To assess the effectiveness of internal controls used by ITT to manage and monitor system access to City information technology systems. Audit objectives may include assessments of provisioning and de-provisioning process for user accounts.
Cash Handling (Cashiers and City Court)	Finance Municipal Court	To assess internal controls around the cash handling processes for the City's main cashiering function as well as Municipal Court. Audit objectives may include an assessment of segregation of duties, receipt and deposit of cash, posting of cash to the general ledger, and a review of the effectiveness of current policies and procedures. Audit objectives may also include performing walkthroughs to better understand the process especially as it relates to cash bonds.
2015 / 2016 Planned Audits		
Airport	Transit	To assess leases and administrative processes and practices including an analysis of the internal controls and compliance with federal legal requirements regarding concessionaires and commerce operating at the airport. Audit objectives may include reviewing leases to ensure they are current and in line with Federal objectives.
Parking	Transit	To assess the efficiency and effectiveness of the Parking Division. Audit objectives may include as assessment of the program's collection processes, internal controls around cash handling, and a review of current policies.
PD Contingency Money	Police Department	To assess the internal controls around the use of Police Contingency money. Audit objectives may include reviewing current policies and procedures for efficiency and effectiveness, compliance with current policies and procedures, an assessment of record-keeping practices,
PD and FD Licenses and Certifications	Police and Fire Department	To assess that appropriate licenses and certifications for the Police and Fire Department to ensure they are current and are on file. Audit objectives may include reviewing policies and procedures as well as Local, State and Federal Laws to ensure compliance.
Payroll	Finance (Payroll)	To assess the City's internal control environment for payroll. Audit objectives may include an assessment of system controls and payroll testing on a sample basis. Audit objectives may also include an examination of City overtime and bonuses paid.
HR	City Manager (Human Resources)	To assess the internal control environment for human resources. Audit objectives may included reviewing policies and procedure, and industry best practices. Audit objectives may also include s well as

City of Santa Fe
Internal Audit

RISK ASSESSMENT 2013 - 2014

ATTACHMENT 3

Weighting	20%		10%		20%		20%		5%		5%		100%	
	R1	R2	R3	R4	R5	R6	R7	R8	R9	R10	R11	R12	R13	R14
Description	Governance	Perception of Risk	Reputation Risk	Economic Factors	Environmental Factors	Organizational Changes	Time last Audited	Raw Total	Weighted Total					
City Attorney Office	51	32	28	39	51	15	60	276	408					
Municipal Court	17	16	12	19	17	12	20	113	162					
City Clerk	27	10	11	15	27	21	21	132	191					
City Manager														
Human Resources	18	21	15	18	51	39	39	201	264					
Constituent Services	80	15	12	33	21	51	60	272	363					
Civic Center & Visitors Bureau														
Arts Commission	46	19	17	43	57	51	57	290	399					
Civic Visitors Bureau	45	22	16	21	33	69	24	230	299					
Santa Fe Community Convention Center (operations)	60	18	20	39	51	57	12	257	393					
Housing & Community Development	46	27	9	43	63	21	5	214	362					
Community Services														
Children and Youth Commission	12	18	5	15	54	12	116	196	196					
Library	13	27	23	31	63	63	18	238	328					
Senior Services	41	35	19	51	45	33	21	245	374					

City of Santa Fe
Internal Audit

RISK ASSESSMENT 2013 - 2014

ATTACHMENT 3

Description	Weighting Governance	R1		R2		R3		R4		R5		R6		R7	
		20%	10%	20%	20%	20%	20%	20%	20%	20%	20%	5%	5%	Raw Total	Weighted Total
Finance															
Accounts Payable	52	25	10	39	30	39	30	39	30	39	39	48	243	331	
Accounts Receivable	72	35	35	19	19	19	19	19	19	19	5	21	206	338	
Payroll	34	60	26	39	27	39	27	39	27	39	18	18	243	341	
Cashiers	72	20	15	51	39	39	39	39	39	39	18	18	254	403	
Budget Office	67	43	10	55	42	42	42	42	42	42	27	27	24	268	
Fleet Management	50	42	24	11	17	17	17	17	17	17	19	19	60	223	
Information Technology & Telecommunications	44	65	45	49	45	49	45	49	45	49	27	27	27	286	
Purchasing	16	35	17	39	39	39	39	39	39	39	27	27	12	185	
Risk Management	18	13	5	27	27	27	27	27	27	27	27	27	36	171	
Fire Department															
Fire Operations	19	27	42	15	51	51	51	51	51	51	39	39	15	208	
Fire Administration	24	29	42	39	39	57	57	57	57	57	27	27	15	308	
Land Use	31	27	32	31	31	60	60	60	60	60	27	27	60	374	
Police Department	33	29	51	39	63	45	45	45	45	45	12	12	272	430	

City of Santa Fe
Internal Audit

RISK ASSESSMENT 2013 - 2014

ATTACHMENT 3

Description	Governance Risk	Perception of Risk	Reputation Risk	Weighting		R1		R2		R3		R4		R5		R6		R7		Weighted Total		100%	
				20%	10%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Public Utilities																							
Environmental Services Division	33	34	17			41		41		57		69		69		69		69		12	263	371	
Utility Customer Service	29	25	14			45		45		45		39		39		39		39		60	257	341	
Wastewater	34	27	12			35		35		30		27		27		27		27		24	189	275	
Water	42	15	23			51		51		63		39		39		39		39		12	245	399	
Public Works																							
Facilities Management	55	38	31			44		44		39		27		27		27		27		60	294	420	
Parks	72	33	18			4		4		60		51		51		51		51		60	298	397	
Recreation	45	49	50			51		51		48		60		60		60		60		15	318	475	
Roadways and Trails Engineering	36	29	12			47		47		63		27		27		27		27		30	244	374	
Streets and Drainage Maintenance	45	41	25			39		39		36		57		57		57		57		14	257	367	
Traffic Engineering	76	10	37			21		21		63		27		27		27		27		60	294	448	
Transportation																							
Airport	62	22	19			27		27		51		39		39		39		39		24	244	372	
Parking	45	47	36			51		51		54		51		51		51		51		24	308	457	
Mass Transit	30	19	40			42		42		72		66		66		66		66		39	308	440	

City of Santa Fe
Internal Audit Department

2013/2014 AUDIT PLAN
AVAILABLE AUDIT HOURS

ATTACHMENT 4

Internal Auditor		
Hours	Percent	
		Estimates made based on benchmarking with other internal audit shops. Generally, the admin time is close to 50% for the Chief Auditor. This split (42.91%) was used as we are a 1 person shop.
Audit & Project Work	897	42.96%
General Administration/Planning	896	42.91%
Training & CPE	60	2.87%
Holidays	72	3.45%
Vacation & Sick Leave	163	7.80%
<u>2,088</u>		100.00%

Leave Entitlement per Staff Member w/less than 5 years	%	Hours
Vacation	4.62%	93
Sick Leave	3.46%	70
Total	<u>163</u>	

**City of Santa Fe
Internal Audit Department**

**2013-2014 AUDIT PLAN
CALCULATION OF AVAILABLE AUDIT HOURS**

ATTACHMENT 5

WORKDAYS

1st Quarter				2nd Quarter				3rd Quarter				4th Quarter				Total Hours/ Employee	
July	22 Days	October	23 Days	January	22 Days	April	22 Days										
August	22 Days	November	19 Days	February	20 Days	May	21 Days										
September	19 Days	December	21 Days	March	20 Days	June	21 Days										
Total Qtr.	63 Days	Total Qtr.	63 Days	Total Qtr.	62 Days	Total Qtr.	64 Days										
#of Workdays * 8 hrs =	504 Hrs		504 Hrs		496 Hrs		512 Hrs										

HOLIDAYS

1st Quarter				2nd Quarter				3rd Quarter				4th Quarter				Total Hours/Holidays	
July	1 Days	October	Days	January	2 Days	April	0 Days										
August	Days	November	2 Days	February	0 Days	May	1 Days										
September	2 Days	December	1 Days	March	0 Days	June	0 Days										
Total Qtr.	3 Days	Total Qtr.	3 Days	Total Qtr.	2 Days	Total Qtr.	1 Days										
24 Hrs		24 Hrs		24 Hrs	16 Hrs		8 Hrs										
528 Total			528 Total			512 Total											
																520 Total	2088
Vacation																	
July to Nov	4.62%																
Dec to June	5.77%																

Auditable Areas	2012-2013	2013-2014	2014-2015	2015-2016
Municipal Court	C		A	F
City Clerk				
City Manager				
Human Resources	E	E	E	A, E
Civic Center & Visitors Bureau				
Housing and Community Development	E, G	E, G	E, G	E, G
Community Services				
Senior Services	E, G	E, G	E, G	E, G
Finance				
Accounts Payable	E	E	A, A, E	E, F, F
Budget Office	E	E	E	E
Cashiers	E	E	A, E	E, F
Fixed Assets	E	A, E	E, F	E
Fleet Management	E	E	E	E
Information Technology & Telecommunications	A, E	E, F	A, E	E, F
Payroll	E	E	E	A, E
Purchasing	E	E	E	E
Fire Department	E, G	G	G	A, G
Land Use	E	E	E	E
Police Department	G	A, A, A, G	A, F, F, F, G	A, A, F, G
Public Utilities	E, G	A, E, G	E, F, G	E, G
Utility Customer Service	E	A, E	E, F	E
Public Works	E, G	A, A, E, G	E, F, F, G	E, G
Transportation				
Airport	E, G	E, G	E, G	A, E, G
Parking	C, E	E	E	A, E
Mass Transit	E, G	E, G	E, G	E, G

Legend

- A** = Audit completed that Fiscal Year
- C** = Contract Audit
- E** = Audits conducted by external audit as part of financial audit
- F** = Follow Up Audit Completed that Fiscal Year
- G** = Audits conducted by other government agencies
- I** = Audits, Follow-Ups or Projects in process
- P** = Project completed that fiscal year

	Number of Audits Completed by IA Per Fiscal Year			
	6 months ending 2013	2013-2014	2014-2015	2015-2016
Audits	1	8	6	7
Projects	1	und	und	und
Follow-ups	0	1	8	6